

Previous references.

File No. 129/1892-3

1892-3

Serial Nos. 2 and 6

Later references.

Separate Revenue

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 2 & 6

Major Part B. for July 1892

SUBJECT

Reduction of Establishment in the Bangalore District
Central Distillery and Revision of Excise Commissioner's
Office Establishment —
Contents

812. From the Excise Commissioner in Mysore
No 4110
16
5/12 July 1892

Reports that, in preparing Budget Estimates for
'892-93, certain reductions amounting to Rs 1350/- per annum
have been made in Govt Central Distillery and Solicit^r to increase
the pay of the Farash of his office from Rs 3 to Rs 7.

366. To the Excise Commissioner in Mysore
No 1640-1
25/26 July 1892

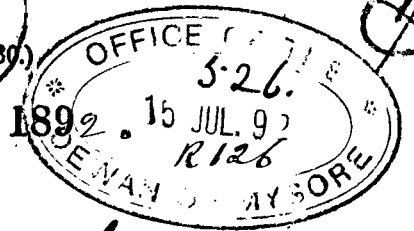
Approves of certain reductions in the Establishment at the
Bangalore Central Distillery and sanction increase of pay to
certain manual servants of the Excise Department —
G.P.B. 4,000-47-11

Banaji Wajarajakar
14-11-1919

1. used

Rev. Mr. 157
aft. Inb
H. J.

(General Serial No. 30.)



From *GN*
13/7/92
FILE No. *129* 1892-3
SERIAL No. *2*
To

*The Excise Commissioner
Mysore*

*The Chief Secretary to the Dewan
of Mysore.*

Dated *12th July 1892*

Despatched *14*

Received

Enclosures No. *1*

General No. *410*
No. *16*

Government Proceedings
No. 3211-50, dated 2nd May 1892
SUBJECT.

*Reports that, in preparing
Budget Estimates for 1892-93,
certain reductions amounting
to Rs 1380 per annum, have been
made in Government Central
Distillery Establishment, and
solicits sanction to increase
the pay of the Farash of his Office
from Rs 3 to Rs 5/-*

References (to be entered only in the
Dewan's Office).

(19)

Office of the Excise Commissioner
in Mysore,

No. 410
16
(Encl: 1)

Dated, Bangalore, 13th July 1892
14

From,

The Excise Commissioner,
in Mysore.

To,

The Chief Secretary to the Dewan,
of Mysore.

Sir,

I have the honor to state that in preparation of Budget Estimates for 1892-93 as per Government Proceedings No: 3211-50, dated 23rd May 1892, I have made the following reductions in the Government Central Distillery establishment, as under the improved system of distillation introduced by Messrs Parry & Co., the present large scale of establishment is found unnecessary:—

	Per house	Per Annum
1 Assistant Supervisor on Rs 40+15 =	55	660.
2 Assistant Testers at Rs 10/- each =	20	240.
2 Naiks at Rs 7/- each =	14	168
4 Peons at Rs 7/- each =	28	336
Total.	117.	1404.

Deduct an increase of Rs 2 given to the
two naiks at 1 rupee each. } 2 - 24

Net reductions Rs 5 - 1380

2. A statement showing the present and proposed
Scale of Distillery establishment is herewith submitted

for

For Auction and transmission to the Controller of Imports.

3. The Faraski of this Office gets only Rs 3/- per
Mensem. Difficulty is frequently experienced in securing
a hand for such small pay. I have therefore provided
Rs 5/- for the post, and beg to solicit that the increase of Rs 2/-
may be sanctioned.

I have the honor to be,

Sir,

Your most Obedient Servant.

Excise *Markets*
Commissioner.

Excise Commissioner.

Feb.

*Statement of proposition for reduction of Establishment at the Central Distillery,
Bangalore.*

Present as sanctioned in Nos: 1152 of 24.3.90		Proposed		Remarks
Designation	Pay	No	Designation	
1 Assistant Supervisor	100+15	1	Assistant Supervisor	100+15 ✓
1 do	50+15	1	do	50+15 ✓
1 Asst Sup ^{ty} & Storekeeper	40+15		Nil	- 65
1 Accountant	30+5	1	Accountant	30+5 ✓
4 Assistant Testers @ Rs 10	40	2	Asst Testers @ Rs 10	20 ✓ - 20
4 Naiks @ Rs 7	28	2	Naiks @ Rs 8	16 - 12
6 Peons @ Rs 7	42	2	Peons @ Rs 7	14 - 28
6 Peons @ Rs 6	36	6	Peons @ Rs 6	36 ✓
1 Masalche @ Rs 6	6	1	Masalche @ Rs 6	6 ✓
1 Sweeper @ Rs 5	5	1	Sweeper @ Rs 5	5 ✓
<u>26</u> Total monthly	427	<u>17</u>	Total monthly	312
Total yearly	5124		Total yearly	3744

- 115 per mensem

→ Savings Rs 1380 per annum

Excise Commissioners Office
Bangalore. 13th July 1892

Shrikote
Excise Commissioner
Sd/-

*Proceedings of the Government of His Highness the Maharaja of Mysore,
(Revenue),—dated 23rd May 1892.*

READ :—

The following Minute by the Honorable P. Centsal Rao, C. I. E., Councillor to His Highness the Maharaja, dated 27th April 1892 :—

Owing to the alteration of * khistbandi of Land Revenue in the Province, recently sanc-

*MAIDAN TALUKS.		
OLD SCALE,		NEW SCALE.
December...	0 2 0	...
January ...	0 6 0	...
February ...	0 6 0	0 4 0
March ...	0 2 0	0 4 0
April ...	...	0 4 0
May ...	...	0 4 0

MALNAD TALUKS.		
December...	0 2 0	...
January ...	0 6 0	0 4 0
February ...	0 6 0	0 4 0
March ...	0 2 0	0 4 0
April ...	...	0 4 0

tioned by Government at the request of the Representative Assembly, in consequence of which nearly half the Revenue of each official year is made payable in the first two months of the following official year, it has become necessary to consider whether it is not desirable to alter the year which is now reckoned from 1st April to 31st March inclusive, and make it run from 1st July to 30th June inclusive, so that all the collections of the year may come to account within the year to which the Revenue relates.

2. On a careful consideration of all the circumstances, *pro* and *con*, I am of opinion that it is more desirable to alter the year and the reasons which have induced me to arrive at that conclusion are as follows :—

3. Naturally, no money not payable by the raiyat within the year should be shown in the Patta issued to him as the demand for the year and to arrive at a correct demand payable within the year, the assessment payable by the raiyat in the next year for lands held by him during the year in which the Patta has been granted will have to be deducted, and the sum payable on account of the previous year's demand added. This would give the exact amount payable by him during the year in which the Patta is granted, but if we do this, it will not be possible to apply the khistbandi rates to every raiyat on one and the same plan and the khistbandi of each raiyat will have to be calculated separately. For instance, if a raiyat extends his holding in any year from 50 to 100 acres, assessed, say at Rs. 100 and Rs. 300 respectively, the assessment payable by him in a Maidan Taluk in the year in which the holding has been extended will be half of Rs. 100 and half of Rs. 300, total Rs. 200, payable according to the following instalments :—

April	...	Rs. 25 or 2 annas in the rupee.
May	...	„ 25 or do do
February	...	„ 75 or 6 annas in the rupee.
March	...	„ 75 or do do

Total.....200

The above rates do not correspond with the general rates of the khistbandi sanctioned, and it will not be possible to ascertain at a glance whether the amount payable at each instalment has been correctly calculated or not. Likewise, if a raiyat curtails his holding in any year, say from 100 to 25 acres assessed at 1 rupee per acre, the Patta will have to be issued for Rs. 62½— a sum much larger than the whole assessment of the holding, which will be an anomaly.

4. If the above process of determining the demand of each year be not adopted, and the Patta granted is only made to embrace the assessment of the land occupied during the year, the balance due on account of the previous year being regarded as an arrear, the arrears brought forward in the demand, collection and balance statement will have to be divided into (1) arrears on account of the year immediately preceding, and (2) arrears on account of other previous years, in order that a correct idea may be had as to how much of the arrears has become due and how much has not. This would increase clerical work considerably, not to speak of the impropriety of calling a sum not due an arrear.

5. The cultivation and the standing crops of lands in each year are not always completed and harvested within the end of March. The consequence is that lands cultivated in one year and harvested in the following year, are brought to the latter year's account, the Jamabandi of which takes place in the usual course after the crops have been gathered. This is calculated to lead to frauds, and to the omission of cultivated lands in the accounts of both the years. It is highly desirable that the year should embrace all the seasons of cultivation. As a rule, the cultivation and harvest of any one year are completed by the end of June.

6. It has not been found possible to complete the Jamabandi of each year within the end of March and Jamabandi is therefore often continued into the following year causing delay in the closing of accounts and the submission of annual reports. There will be no such inconvenience if the year closes on 30th June.

*Proceedings of the Government of His Highness the Maharaja of Mysore,
(Revenue),—dated 23rd May 1892.*

7. The revenues of the year are generally reported upon in this Province during Dasara or September. It will therefore be more useful to review the transactions of a year closing on 1st July than those of a year closing 3 months earlier.

8. A Revenue year ending 30th June which is the end of agricultural seasons in the Province will be more intelligible to the raiyats, than one ending in the middle of the seasons, i. e., 31st March.

9. For the foregoing reasons it seems to me to be highly desirable that the year, so far as Land Revenue collections are concerned, should be altered, and yet the question remains whether the Financial year should also be altered.

10. There is no absolute necessity for altering the Financial year since they concern only actual collections brought into the Treasury. In Madras the Revenue year ends on 30th June, while the financial year ends on 31st March. But it will be a great convenience if the Revenue and Financial years are one and the same. Very often the expenditure has to be compared with the collections of a whole year and it will be a great advantage if the expenditure and the collections are closed on one and the same date. The financial accounts will serve as a check on the revenue accounts and facilitate examination of accounts. Even in Madras, the existence of two separate years has been found inconvenient, and attempts have been made to reduce them into one year.

11. The abolition of the Financial year can cause no inconvenience whatever, as the difference between the Revenue and Financial years is only 3 months. It will always be possible to give the actuals of any 12 months and thus meet any requisition from the Government of India for figures for their official year ending 31st March.

12. Under these circumstances, I consider that from 1st July 1892, the Official and Revenue years may be reckoned to run from 1st July to 30th June inclusive.

13. The current year 1891-92 will be one of 15 months and close on 30th June 1892. All Heads of Expenditure may be requested to submit Supplemental Budgets for the months of April, May and June 1892 and revised Budgets for the year ending 30th June 1893.

14. The immediate effect of the change will be a nominal diminution of Rs. 20,23,000 in the cash balance of the Province as the receipts to be added to the Revenue year on account of April, May and June amount to Rs. 31,9,000 while the expenditure on account of those months amounts to Rs. 23,42,000. But if the Financial year is retained, the nominal diminution of the cash balance will be still larger as the annual instalments transferred to the following official year amount to Rs. 38,60,000.

15. In framing Supplemental Budgets for the months of April, May and June, the ordinary expenditure should be distinguished from the extraordinary expenditure on account of bad seasons and in the Budget for the year ending 30th June 1893, consideration should be paid to the realizable demand that may be outstanding on 1st July 1892.

16. The change in the year will not interfere with the existing stipulations entered into with any contractors or public or private bodies. They will be considered as if there had been no change in the year.

17. In the Mysore Land Revenue Code of 1888, the words "Revenue year," so far as they have been used in the Regulation, are defined to mean the period running from and exclusive of 31st May to and inclusive of the 31st March in the next calendar year. This definition in no way affects the decision arrived at by Government for closing the Revenue and Financial year on 30th June. The Code gives ample power to Government to fix the khists and as they please and there is no prohibition in the Regulation against the closing of Government accounts on any date they may determine. It may however be convenient to define the year for the purpose of Regulation also as one ending 30th June and this matter may be separately considered. Meanwhile in Rule 26 of the Land Revenue Rules, the words "the 31st July of the year within the period for which the Patna is issued" may be substituted for "the 30th April of the year for which the relinquishment is intended."

18. Para 15 of Rule XXVI of the Land Revenue Rules may be cancelled as unnecessary, under the new arrangement.

READ ALSO —

The following Notification No. 401, dated 12th January 1892.

In continuation of Notification Camp No. 384—92, dated 27th October 1891, directing an alteration of the khists for the payment of Land Revenue, it is hereby ordered that all village accounts should hereafter begin on 1st July in any year and on 30th June in the following year.

2. The current Revenue year's Village accounts should include the period from 1st April 1891 to 30th June 1892.

*Proceedings of the Government of His Highness the Maharaja of Mysore,
(Revenue),—dated 23rd May 1892.*

No. 3211-50—CIR. 36, DATED BANGALORE, 23RD MAY 1892.

ORDER THEREON.—After careful consideration, the Government of His Highness the Maharaja are of opinion that the balance of advantage is distinctly in favor of adopting the same year for Revenue and Financial purposes and they accordingly resolve that, from 1st July 1892, the Official and Revenue year should be reckoned to run from 1st July to 30th June, both dates inclusive. A notification will be issued accordingly.

2. The current year 1891-92 will be one of 15 months and close on 30th June 1892. All Heads of Departments are requested to submit Supplemental Budgets for the months of April, May and June 1892 and revised Budgets for the year ending 30th June 1893.

3. In framing Supplemental Budgets for the months of April, May and June 1892, the ordinary expenditure should be distinguished from the extraordinary expenditure on account of bad seasons, and in preparing the Budget for the year ending 30th June 1893, consideration should be paid to the realizable arrear demand that may be outstanding on the 1st July 1892.

4. The change in the year will not interfere with the existing stipulations entered into with any contractors or public or private bodies, which will all be enforced as if there had been no change in the year.

5. The needful action will be immediately taken in the Legislative Department for amending the Mysore Land Revenue Regulation by defining "Revenue year*" to mean the period from and exclusive of 30th June in one calendar year to and inclusive of 30th June in the next calendar year and by making the Revenue year 1891-92 consist of 15 months from 1st April 1891 to 30th June 1892, both days inclusive. After alteration of the definition of "Revenue year" as above, para 1 of Section XXVI of the Land Revenue Rules should be altered as follows:—

"Notice of absolute relinquishment in any District shall be given before the 30th April of the current Revenue year, from the close of which the relinquishment is to have effect."

And para 15 of the same Section should be omitted as no longer necessary.

T. ANANDA ROW,
Chief Secretary.

To—The Legislative Secretary, Mysore Government.
The Comptroller, Mysore Government.
The Deputy Commissioners of Districts and Heads of Departments.

1892.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 23rd May 1892

No. 3211-70.
Cir. 33.

Directing that from 1st July 1892 the Official and Revenue year should be reckoned to run from 1st July to 30th June both dates inclusive, and issuing further instructions on the subject with reference to the preparation of Budgets.

(23)

(General Serial No. 30.)

189 2

70

From

SECTION

SA

The Chief Secretary to the Dewan
of Mysore.

FILE No.

1207 1892 To 3

The Excise Commr.
The Comptroller.

SERIAL No.

6

Dated 26th July 1892

Despatched

Received

Enclosures No.

General No. 2640-1

R.F. No. 78-92

Approving of certain
reductions in the Estd
at the Bangalore Camp
diary & sanctioning
increase of pay to
certain menial & other
servants of the Excise
dept.

(23)

(2)

Read:-

Letter No $\frac{410}{16}$ of the 12th July 1892 from the Excise Commr. in Mysore, submitting proposals for the reduction of the Establishment at the Bangalore Central Distillery, and soliciting sanction to the pay of the Farashi of the Excise Commr's Office being raised from Rs 3 to Rs 5 per mensem.

No 164041. D/26-7-92
R-778-92 / 2-8.

Order thereon.

The Excise Commr. proposes to dispense with the services of the ~~of~~ following officials:-

	Pay
1 Asst Supervisor & Storeroom	40/-
2 Asst Testers @ Rs 10 —	20
2 Naiks @ Rs 7 —	14
4 Peons @ Rs 4 —	28

The savings to be effected thus amounts to Rs 117 per mensem. Against this,

the pay of the two Naikhs
be retained is proposed
to be raised by a rupee
each -

2. The reductions proposed
resulting in
~~amounting~~ a net saving of
Rs 115 per mensem, are
approved. The Establish-
ment at the Central
Distillery will hereafter be
as follows: —

	Pay
1. Asst Supervisor ———	100 + 15
1 Do ———	50 + 15
1 Accountant ———	30 + 5
2 Asst Dexters @ Rs 10 each —	20
2 Naikhs @ Rs 8 each ———	16
2 Peons @ Rs 7 each ———	14
6 Peons @ Rs 6 each ———	36
1 Maschahi ———	6
1 Sweeper ———	5
Total ..	312

A. Under the circumstances
represented, Sanction is accorded
to the pay of the Farashi in
the Excise Commr's office from
being raised from Rs 3 to Rs 5 per mensem

[Signature]
Ch. Secy

To the Excise Commr
" The Secy to the Distillery

*Proceedings of the Government of His Highness the Maharaja of Mysore,
(Revenue),—dated 26th July 1892.*

READ :—

Letter No. 410—16 of the 12th July 1892, from the Excise Commissioner in Mysore, submitting proposals for the reduction of the establishment at the Bangalore Central Distillery and soliciting sanction to the pay of the Farashi of the Excise Commissioner's Office being raised from Rs. 3 to Rs. 5 per mensem.

No. 1640-1—R. F. 78-92, DATED, BANGALORE, 26TH JULY 1892.

ORDER THEREON.—The Excise Commissioner proposes to dispense with the services of the following officials :—

	Pay,
1 Assistant Supervisor and Store-keeper ...	Rs 40+15
2 Assistant Testers at Rs. 10 ...	" 20
2 Naiks at Rs. 7 ...	" 14
4 Peons at Rs. 7 ...	" 28

The savings to be effected thus amounts to Rs. 117 per mensem. Against this the pay of the two Naiks to be retained is proposed to be raised by a rupee each.

2. The reductions proposed resulting in a net saving of Rs. 115 per mensem are approved. Under the circumstances represented, sanction is accorded to the pay of the Farashi in the Excise Commissioner's Office being raised from Rs. 3 to Rs. 5 per mensem.

3. The establishment at the Central Distillery will hereafter be as follows :—

	Pay.
1 Assistant Supervisor ...	Rs. 100+15
1 Do ...	" 50+15
1 Accountant ...	" 30+5
2 Assistant Testers at Rs. 10 each ...	" 20
2 Naiks at Rs. 8 each ...	" 16
2 Peons at Rs. 7 each ...	" 14
6 Peons at Rs. 6 each ...	" 36
1 Mashalchi ...	" 6
1 Sweeper ...	" 5
Total...	312

Sd. T. Ananda Rao
Chief Secretary.

To—The Excise Commissioner in Mysore,
The Comptroller to the Government of Mysore,

*3 with 3 Spare
copies.*

32 Copies for Press

1892.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 26th July 1892.

✓
No. 1640-41.
F. R. 78-92.

Approving of certain reductions in the establishment at the Bangalore Central Distillery and sanctioning increase of pay to certain menial servants of the Excise Department.